IN THE HIGH COURT OF PUNJAB & HARYANA AT

CHANDIGARH

C.E.A No. 76 of 2007

DATE OF DECISION: 29.10.2007

Commissioner of Central Excise Commissionerate, Rohtak

…Appellant

Versus

M/s. Indo Dane Textile Industries, Kabri Road, Panipat.

...Respondents

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR

HON'BLE MR. JUSTICE AJAY KUMAR MITTAL

Present: Mr. Sanjeev Kaushik, Advocate,
for the appellant-revenue

M. M. KUMAR, J.

This order shall dispose of Central Excise Appeal Nos. 76, 77, 78, 79 and 80 of 2007, which have been filed by the Commissioner of Central Excise, Rohtak, under Section 35-G of the Central Excise Act, 1944 (for brevity, 'the Act'), challenging common order dated 9.2.2007(A-3), passed by the Customs Excise & Service Tax Appellate Tribunal, New Delhi (for brevity, 'the Tribunal'). It has been claimed that following substantial question of law arises for determination of this Court:-

"Whether, Refund of Cenvat Credit paid on inputs (AED

T&T) used in the manufacture of final products exported under rebate claim under Rule 18 of Central Excise Rules, 2002 on payment of duty, is allowed under Rule 5 of Cenvat Credit Rules, 2002?"

Without adverting to the facts of the instant appeals, we deem it just and appropriate to notice that another similar appeal challenging same common order dated 9.2.2007 (A-3), being C.E.A. No. 81 of 2007 (Commissioner of Central Excise, Rohtak v. M/s. Indo Dane Textile Industries, Kabri Road, Panipat) has already been dismissed by us on 12.10.2007.

Accordingly, these appeals are also dismissed in terms of our detailed order passed in the case of **Commissioner of Central Excise, Rohtak v. M/s. Indo Dane Textile Industries, Kabri Road, Panipat (C.E.A. No. 81 of 2007, decided on 12.10.2007)**.

(M.M. KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

October 29, 2007
Pkapoor